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BEAZER EAST, INC.

C/O Three Rivers Management, Inc.
Suite 3000
One Oxford Centre
Pittsburgh, PA 15668
Writer's Direct Dial; 412/208-8831



December 22, 2003

Deena Sheppard-Johnson
U.S. Environmental Protection Agency
Remedial Enforcement Support Section
77 West Jackson Blvd.
Chicago, IL 60604

RE: Chemical Recovery Systems Site, Elyria, Ohio

Dear Ms. Sheppard-Johnson:

Beazer East, Inc. ("Beazer East") is in receipt of a November 7, 2003 letter from Margaret Herring, Acting Chief of the Remedial Enforcement Section of the United States Environmental Protection Agency, Region V ("EPA") addressed to "Beazer East, Inc. f/k/a Parr, Inc./Koppers & Co. Inc." regarding the Chemical Recovery Systems, Inc. Site in Elyria, Ohio (the "Site"). The stated purpose of EPA's letter was to, among other things, gather information concerning the Site and the potential connection, if any, between Parr, Inc. and the Site.

Please be advised that your inquiry into this matter was misdirected. Parr, Inc. was formerly a wholly owned subsidiary of Koppers Company, Inc. (now known as Beazer East). After a number of corporate reorganizations, dispositions and name changes, Parr, Inc. has become Beazer Subsidiary XVIII, Inc., which in turn, is a wholly owned subsidiary of Beazer East. It is our understanding that Beazer Subsidiary XVIII, Inc. will be submitting its response to EPA's Request for Information. Beazer East has no independent documentation or information regarding the subject matter of your letter.

Please do not hesitate to contact me if you have any questions.

Sincerely,

Jill M. Blundon
Vice President and General Counsel

BEAZER EAST INC
ONE OXFORD CENTRE
SUITE 3000
PITTSBURGH, PA 15219



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